

BRANCH OFFICE VISITS

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

Branch offices having average total account balances of \$200,000 or more for the previous fiscal year are visited and reviewed at least every other year. This walk-through checklist is intended for such visits and should not be completed as part of "in-house" walk-through procedures.

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review your written system of internal control, including international collection practices when applicable, for any additional controls concerning branch offices.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:**_____

All "no" and "n/a" answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:**_____

The bolded number in parenthesis following each question refers to the Minimum Internal Control Standards for Cage and Credit, Version 4, or the applicable regulation.

MICS Variations and Regulation Waivers

Review the MICS variations and regulation waivers scheduled during the cage and credit walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

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	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. If outstanding credit instruments are transferred to the branch office, is a receipt sent to the licensee ("home office")? (14)					
2. Does the branch office maintain a detailed listing of outstanding credit instruments in its custody? (15)					
3. Is the above listing prepared or reviewed by a "home office" individual independent of credit transactions and collections thereon? (16)					
4. Are all payments on outstanding credit instruments received at the branch office permanently recorded on the records of the office? (17)					
5. When partial payments are made on credit instruments in the custody of the branch office, are they evidenced by a multi-part receipt (or other equivalent document) which contains: a. The same receipt number on all copies? (18)					
b. Patron's name? (18)					

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c. Date of payment? (18)					
d. Dollar amount of payment and nature of settlement (cash, checks, etc.)? (18)					
e. Signature or initials of individual receiving payment? (18)					
f. Number of marker on which payment is being made? (18)					
6. Are records of all correspondence, transfers to and from the licensee, and other documents related to issued credit instruments maintained? (26)					
7. Are written-off or settled credit instruments authorized in writing? (27)					
8. Are such authorizations not made by branch office personnel? (28)					
9. Is the receipt or withdrawal of a customer deposit evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the branch office files? (29)					

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10. Does the multi-part receipt contain the following information:					
a. Same receipt number on all copies? (30)					
b. Customer's name and signature? (30)					
c. Date of receipt and withdrawal? (30)					
d. Dollar amount of deposit/withdrawal? (30)					
e. Nature of deposit (cash, check, etc.)? (30) Note: Provided ALL of the above information (a through e) is available, the only required information for all copies of the receipt is the receipt number.					
11. Have procedures been established to:					
a. Maintain a detailed record by patron name and date of all funds on deposit held in the branch office? (31)					

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b. Maintain a current balance of all customer deposits which are in the branch office inventory or accountability? (31)					
c. Reconcile this current balance with the deposits and withdrawals daily? (31)					
12. Is access to credit instruments restricted to persons authorized by management? (23)					
13. Is a reasonable effort, as defined by Regulation 6.120(3) , made to collect outstanding casino accounts receivable?					
14. Are settlements made for the purposes set forth in Regulation 6.120(5) ?					
15. Are settlements documented pursuant to Regulation 6.120(6) ?					
<u>Procedures Modified or Added</u>					

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REGULATION 6A WALK-THROUGH PROCEDURES

Branch offices having more than \$1,000,000 of cash transactions (both cash-in and cash-out transactions combined) for the previous fiscal year are visited and reviewed in that fiscal year or the following fiscal year. This walk-through checklist is intended for such visits and should not be completed as part of “in-house” walk-through procedures.

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review your written system of internal control, including international collection practices when applicable, for any additional controls concerning branch offices.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:**_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.:_____

The bolded number in parenthesis following each question refers to the 6A Minimum Internal Control Standards, Version 3 (designated as 6A MICS) or the applicable regulation.

MICS Variations and Regulation Waivers

Review the MICS variations and regulation waivers scheduled during the Regulation 6A - Currency Transaction Reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

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Regulation 6A.020 Transactions 1. Do branch office personnel prohibit the exchange of cash (including foreign currency) for cash in any transaction in which the amount of the exchange is more than \$3,000? (Regulation 6A.020(1))					
2. Do branch office personnel prohibit the exchange of a patron's cash for a check or other negotiable instrument, or combination thereof, in an amount greater than \$3,000? (Regulation 6A.020(2))					
3. Do branch office personnel prohibit the exchange of a patron's cash for any transfer by electronic, wire, or other method, or combination of methods, in an amount greater than \$3,000? (Regulation 6A.020(3))					
4. Are branch office personnel aware that it is a prohibited transaction to accept a safekeeping or front money deposit, and then refund (in excess of \$3,000) the deposit with a check or different denominations and number of bills? (Regulation 6A.020(7))					

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5. Are branch office personnel aware that a cash deposit is not considered put at risk by the issuance of a marker and thus cannot be treated as verified gaming winnings for the purpose of obtaining a check in exchange for the cash deposit? (6A MICS #39)					
6. Do branch office personnel issue checks or any other type of negotiable instrument? Also, do branch office personnel perform any electronic, wire or any other form of transfers for the benefit of patrons? If yes, describe branch office's procedures.					
Multiple Transaction Log (MTL)					
7. Does the MTL include (6A MICS #6a - f) :					
a) Description of the patron (or agent)?					
b) Patron's name and agent's name, if known?					
c) Identification of the location where the transaction occurred?					

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d) Time and date?					
e) Type and dollar amount of the transaction or U.S. dollar equivalent, and the amount and type of foreign currency for foreign currency transactions?					
8. For transactions recorded on the MTL: (6A MICS #6g and #27b)					
a) Does the handler record the transaction?					
b) Is the handler's signature for each transaction recorded on the MTL?					
c) Is a loggable transaction recorded immediately after its occurrence?					
9. Inquire as to the cut-off time used by the branch office for the MTL, and record same in the comments column. Is this time consistent with the one listed for the designated 24-hour period in the submitted system of internal control? (6A MICS #26)					

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10. Is one MTL completed for each designated 24-hour period for each monitoring area, regardless of whether any loggable transactions have occurred? (6A MICS #29)					
11. If no loggable transactions were observed, do branch office personnel record "no action" on the MTL? (6A MICS #29)					
12. At the conclusion of the 24-hour period is a new MTL started and the recording on the previous MTL ceased? (6A MICS #28)					
13. Is an indication as to the end of the 24-hour period recorded on the MTL? (6A MICS #28)					
14. Do the branch office employees perform the following procedures: a) At the beginning of each shift, review the MTL to become familiar with descriptions of individuals whose transactions are being monitored? (6A MICS #27c)					

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b) Notify other personnel in the same monitoring area that the monitoring process has been initiated for a particular patron? (6A MICS #27d)					
c) During the designated 24-hour period monitor a patron's transactions for possible supplemental transactions and reportable transactions? (6A MICS #27e)					
Loggable Transactions 15. Are the following transaction types monitored/recorded on the MTL (6A MICS #27b) :					
a) Cash-in:					
i) Repayment of credit previously extended?					
ii) As a deposit for gaming or safekeeping purposes, if the 6A licensee has actual knowledge of the amount of cash deposited?					
iii) Other cash-in transactions not specifically addressed?					
b) Cash-out:					

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i) As a redemption of chips, tokens, or other gaming instrumentalities?					
ii) As a payment of a winning wager(s)?					
iii) As a payment of tournament or contest winnings or promotional payout?					
iv) As a withdrawal of a deposit for gaming or safekeeping purposes, if the 6A licensee has actual knowledge of the amount of cash withdrawn?					
v) In exchange for a check or other negotiable instrument?					
vi) In exchange for an electronic, wire or other transfer of funds?					
vii) As a credit advance (including markers)?					

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viii) For travel expenses or other complimentary expenses or for a distribution of a gaming incentive such as settlement of a gaming debt, front money discount, or other similar distribution based upon gaming activity?					
ix) Other cash-out transactions not specifically addressed?					
16. Is each transaction in excess of \$3,000, including a single transaction exceeding \$10,000, recorded on the MTL? (Regulation 6A.040(2) and 6A MICS #27f)					

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<p>17. Does an employee monitor and record a patron's loggable cash transaction on an MTL when he or she has actual <u>knowledge</u> that a patron exceeded the \$3,000 loggable transaction threshold by completing same type transactions in amounts of \$3,000 and less? (Regulation 6A.040(2))</p> <p>Note: The objective of this question is to evaluate the employee's understanding of the "knowledge" requirement of Regulation 6A. Discuss this requirement with the employee to determine whether in the execution of his or her normal job duties the employee <u>is required to</u> access information (or has accessed information) that would provide knowledge of lesser amounts that may require aggregation. <i>Indicate the records required to be examined that would provide the employee with such knowledge.</i></p>					
<p>CTRC-N Procedures</p> <p>18. Is a CTRC-N completed when a single transaction exceeds \$10,000? (Regulation 6A.030(1))</p>					

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19. Is a CTRC-N completed when the aggregated same type transactions exceed the \$10,000 threshold? (Regulation 6A.040(2)(a) and (3), and 6A MICS #21)					
20. Is a CTRC-N completed when a dissimilar cash-in transaction exceeding \$10,000 occurs during a patron's one single visit to the branch office? (Regulation 6A.040(2)(b) and (3))					
21. Is a CTRC-N completed when a dissimilar cash-out transaction exceeding \$10,000 occurs during a patron's one single visit to the branch office? (Regulation 6A.040(2)(c) and (3))					
22. Are only same type transactions aggregated when reporting a "multiple transaction" on the CTRC-N? (Regulation 6A.040(2))					

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23. Do branch office personnel aggregate cash transactions for reporting purposes by either:					
a) Aggregating all cash-in or cash-out transactions completed by a patron during the branch office's designated 24-hour period rather than just by a single visit?					
b) Excluding the cash transactions reported on a CTRC-N relating to a single visit from other same type transactions during other visits completed by the patron during the branch office's designated 24-hour period?					
<p>Note: Refer to questions #12 - 14 in Regulation 6A Newsletter #5 for further guidance on the aggregation of transactions.</p>					

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<p>24. Do branch office personnel complete the identification and reporting procedures described in Regulation 6A.030 for any supplemental transaction? (Regulation 6A.040(4))</p> <p>Note: A supplemental transaction is a same type transaction that is to be aggregated with previous transaction(s) for which a CTRC-N has been completed.</p>					
<p>25. Does the person handling the transaction sign a CTRC-N pursuant to Regulation 6A.030(3) for any transaction in excess of \$10,000? (Regulation 6A.030(3) and 6A MICS #25)</p>					
<p>26. Are completed CTRC-N reports and MTLs transmitted to the accounting department within 24 hours after the end of the designated 24-hour period? (6A MICS #25 and #30)</p>					

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<p>Patron Identification Requirements</p> <p>27. Prior to completing a cash transaction that will exceed the \$10,000 threshold for either a multiple same type transaction, a single transaction or a dissimilar transaction, does the branch office employee perform the following for an unknown patron or for an unknown agent of a patron (Regulation 6A.030(2), Regulation 6A.040(3), 6A MICS #18b and #21):</p> <p>a) Obtain the patron's name? (6A MICS #18(b)(1))</p>					
<p>b) Obtain, or reasonably attempt to obtain, the patron's permanent address and social security or employer identification number? (6A MICS #18(b)(2))</p>					

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c) Obtain one of the following (6A MICS #18(b)(1)) : Driver's license; Passport; Non-resident alien identification card; Other reliable government issued identification credential (indicate type); or Other picture identification credential normally acceptable as a means of identification when cashing checks (indicate type)?					
d) Examine the identification credential obtained, including the expiration date, to verify the patron's name, and if possible, to verify the accuracy of the information obtained under (b) (6A MICS #18b(3)) .					
28. If an agent of a patron performs a reportable transaction, do branch office personnel perform the procedures under (a) - (d) of the previous question and report the information obtained for the agent and the patron, if possible? (Regulation 6A.030(4))					

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29. Does the branch office employee who handles the transaction and knows the patron rely on the patron's information on file when completing a CTRC-N? (6A MICS #19a and c) Indicate who maintains the patron's information on file. If yes, complete the following three questions. If no, indicate N/A for the following three questions.					
30. Does the branch office employee handling the transaction verify that the patron's information on file is correct and current (i.e., the transaction date is prior to the identification credential expiration date)? (6A MICS #19b and #19e) Indicate the method used in verifying the patron's information on file.					
31. Does the CTRC-N indicate "known patron, information on file" as the method of verification and include the original method of identification, including type and number, of the identification credential originally examined? (Regulation 6A.030(8))					

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32. Is the branch office responsible for periodically updating the patron information on file? (6A MICS #19d) If yes, does the branch office perform the following procedures: If no, indicate the department responsible for performing this procedure.					
a) Examine identification credentials at least every three years?					
b) Document the examinations in the information on file? <i>Indicate where examination is documented.</i>					
c) Record the expiration dates of identification credentials in the information on file?					
33. If identification verification is not possible, does the employee refuse to complete the transaction? (6A MICS #18a)					

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34. If the branch office discovers it has completed a reportable transaction before obtaining the required patron's information, does the branch office attempt to obtain the necessary information and identification credential from the patron? (Regulation 6A.030(7))					
35. Relating to the previous question: a) If the patron refuses to provide or cannot provide the necessary information and identification credential, do branch office personnel bar the patron from gaming at the 6A licensee's establishment and the establishment of its affiliates until the necessary information and identification credential is supplied and inform the patron of such, if possible? (Regulation 6A.030(7))					
b) Is a report completed to the extent possible for a patron in which an identification credential was not obtained? (Regulation 6A.030(7) and 6A MICS #24)					

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36. When a patron is barred from gaming does the 6A licensee notify other departments and other affiliates? (Regulation 6A.030(7) and 6A MICS #24) Indicate the method used to communicate information to other gaming areas and its affiliates relating to barred patrons.					
Suspicious Activity Reports 37. Is each branch office employee familiar with the procedures addressed in the submitted system of internal control in identifying possible suspicious transactions and does each know whom to notify if a possible suspicious transaction has occurred? (6A MICS #17d and #32)					
38. Is the branch office employee that identified the possible suspicious transaction responsible for completing a SARC? (6A MICS #34) If no, indicate the person responsible for completing the SARC.					

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39. Do branch office employees know that a completed SARC is considered a confidential document and a patron is not to be informed that a report was completed? (Regulation 6A.100(6) and 6A MICS #8)					
Gaming, Safekeeping or Front Money Deposits 40. Is the method or methods used to accommodate deposits (i.e., physically segregating or recording the denomination and number of bills) described in the submitted system of internal control? (Regulation 6A.020(7) and 6A MICS #37) State the method(s) described in the system of internal control.					
41. Is the method or methods used to accommodate deposits in agreement with the method or methods stated in the submitted system of internal control? (Regulation 6A.020(7) and 6A MICS #37) Indicate the method(s) used by the branch office.					

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42. Does the branch office employee, for all gaming, front money or safekeeping deposit and withdrawal cash transactions greater than \$3,000, record the transaction on a receipt form in accordance with the Cage and Credit Minimum Internal Control Standards and in accordance with Regulation 6A.020(7)? (6A MICS #35)					
43. If funds are physically segregated, is such indication recorded on the receipt form? (Regulation 6A.020(7) and 6A MICS #35) Note: 6A MICS #35 also applies to any deposits made in foreign currency.					
44. Is the nature of any noncash deposit documented on the receipt form? (6A MICS #36)					
45. When a transfer to the licensee's affiliate is completed, is the denomination and the number of bills of each denomination of the cash deposited communicated to the affiliate? (6A MICS #38)					

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	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
46. When a cash deposit transfer is received from an affiliate, for all full and partial returns of each deposit, is only cash of the same denominations and no more than the same number of bills of each denomination as was deposited returned to the patron? (6A MICS #38)					
47. When a cash deposit transfer is received from an affiliate, for all full and partial returns of each delivery, are the denominations and the number of bills of each denomination of the cash returned, recorded and communicated to the transferring licensee? (6A MICS #38)					
Job Duties and Responsibilities					
48. Does each branch office employee properly record transactions that fall under the criteria of Regulation 6A on the appropriate forms and logs, and in the manner prescribed by the 6A MICS ? (6A MICS #17b)					
49. Does each branch office employee make a diligent effort to identify and report suspicious transactions? (6A MICS #17d)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
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BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
50. Does each branch office employee have knowledge of Regulation 6A and the 6A MICS relevant to their position? (6A MICS #17e)					
51. Does each branch office employee ensure that prohibited transactions pursuant to Regulation 6A.020 do not occur? (6A MICS #17a)					
General					
52. Does the branch office have CTRC-N and SARC forms available? (6A MICS #1 and #7)					
53. When the branch office performs cash transactions with a patron, do branch office personnel comply with the prohibited, recording and reporting requirements of Regulation 6A and the Regulation 6A Minimum Internal Control Standards ? Indicate any exceptions noted.					
54. If the 6A licensee posts a sign, or gives a pamphlet to patrons, that describes prohibited transactions and reportable transactions, is the information provided to the patron in compliance with Regulation 6A.090 ?					

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BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
55. Into whose bank account are collections deposited (i.e., are collections deposited into an independent agent's or office representative's personal account or one controlled by the licensee)?					
<u>Procedures Modified or Added</u>					

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BRANCH OFFICE VISITS

TESTING PROCEDURES

OBJECTIVES: To determine if the controls for branch offices are adequate to ensure credit and collection procedures comply with the Regulations and the MICS/6A MICS.

PREPARATION: Review the MICS/6A MICS variations and regulation waivers scheduled during the cage and credit walk-through procedures, the Regulation 6A - Currency Transaction Reporting walk-through procedures and the Branch Office Visits walk-through/Regulation 6A walk-through procedures. Review your written system of internal control, including collection practices when applicable, for any additional controls concerning branch offices. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Branch offices having average total account balances of \$200,000 or more for the previous fiscal year are visited and reviewed at least every other year. Branch offices having more than \$1,000,000 of cash transactions (both cash-in and cash-out transactions combined) for the previous fiscal year are visited and Regulation 6A procedures are reviewed in that fiscal year or the following fiscal year. These testing procedures are intended for such visits and should not be completed as part of "in-house" testing procedures.

Indicate Date of Visit:_____

NOTE: For those branch office visits which qualify for Regulation 6A testing procedures, complete all steps. If the branch office had \$1,000,000 or less of cash transactions for the previous fiscal year, N/A steps #4 and 10-12.

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.

Note W/P Ref.:_____

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BRANCH OFFICE VISITS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		
2. Prior to the branch office visit, obtain a listing of the accounts held by the branch office. Reconcile this listing to the credit instruments contained in the branch office. Note: This should be done by individual account, not by population.		
3. If there is a safe on the premises, count it down and have the branch office representative account for said funds.		
4. If the funds noted in step #3 represent transactions requiring the logging of transactions on an MTL or the completion of a CTRC-N, determine whether the transactions were logged or a report was filed, as applicable.		
5. Review the collection effort for all accounts to ensure that a reasonable effort was documented at a minimum every 90 days.		
6. For any written-off accounts in the branch office inventory, review the collection effort to ensure that a reasonable effort was documented at a minimum every 90 days prior to write-off.		
7. For any settled accounts in the branch office inventory, examine the settlement forms for compliance with Regulation 6.120.		

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BRANCH OFFICE VISITS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
8. Reconcile the current day's front money balance on the branch office accountability to underlying documentation.		
Obtain the most recent month's bank records for the branch office for the performance of steps #9-11. 9. Reconcile total deposits to total collections to ensure that all collections are being properly recorded.		
10. Examine bank deposit slips for evidence of cash deposits in excess of \$3,000. Determine if such transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
11. Examine the bank statement and canceled checks for evidence of disbursements in excess of \$3,000 to individuals/entities other than the licensee. Determine if such transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
12. For the most recently completed month, review marker envelopes, credit cards, front money records, transmittal forms, wire transfers, and any other accounting record which would disclose cash transactions, and determine whether noted cash transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
13. Upon returning to the home office, trace the most recent month's collections recorded in the branch office to the home office records.		
<u>Procedures Modified or Added</u>		